



Trustees' Financial Summary

FY2015-16

Submit ID: 0712-57762248

**** Recalculated ****

39 Powell County

0712 Deer Lodge Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Tara Hunter **Phone #:** (406) 846-1553

(Signature)

(Date)

Chair, Board of Trustees: John W. Thompson

(Signature)

(Date)

County Superintendant Jules Waber

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
145	School Safety	LOCAL		
156	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
157	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
190	Medicaid	STATE		State
195	Medicaid	STATE		State
276	Resource Transfers Dist/Coops	LOCAL		Local
325	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
501	Services for Significant Needs Students	STATE	3907127615P11	State
786	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
805	IDEA Preschool (Trans from Coop)	FEDERAL		84.173A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	344,439.25	72,327.79	296,769.63	30,159.76
02	Taxes Receivable - Real and Personal (120-149)	49,034.94	5,559.99	5,785.05	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	393,474.19	77,887.78	302,554.68	30,159.76
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	49,034.94	5,559.99	5,785.05	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	344,439.25	72,327.79	296,769.63	30,159.76
52	TOTAL FUND BALANCE/EQUITY	344,439.25	72,327.79	296,769.63	30,159.76
53	TOTAL LIABILITIES AND FUND BALANCE	393,474.19	77,887.78	302,554.68	30,159.76

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,246.96	179,234.12	88,530.64	
02	Taxes Receivable - Real and Personal (120-149)	10.52			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,257.48	179,234.12	88,530.64	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	10.52			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	5,246.96	179,234.12	88,530.64	
52	TOTAL FUND BALANCE/EQUITY	5,246.96	179,234.12	88,530.64	
53	TOTAL LIABILITIES AND FUND BALANCE	5,257.48	179,234.12	88,530.64	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				97.05
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				97.05
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				97.05
52	TOTAL FUND BALANCE/EQUITY				97.05
53	TOTAL LIABILITIES AND FUND BALANCE				97.05

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	43,630.10	104,140.32		
02	Taxes Receivable - Real and Personal (120-149)	4,051.78			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	47,681.88	104,140.32		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,051.78			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	43,630.10	104,140.32		
52	TOTAL FUND BALANCE/EQUITY	43,630.10	104,140.32		
53	TOTAL LIABILITIES AND FUND BALANCE	47,681.88	104,140.32		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		(2,576.90)		
02	Taxes Receivable - Real and Personal (120-149)		3,091.58		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		514.68		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		3,091.58		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		(2,576.90)		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		(2,576.90)		
53	TOTAL LIABILITIES AND FUND BALANCE		514.68		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			21,850.37	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			21,850.37	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			21,850.37	
52	TOTAL FUND BALANCE/EQUITY			21,850.37	
53	TOTAL LIABILITIES AND FUND BALANCE			21,850.37	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	49,518.68	121,336.82		584.13
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	49,518.68	121,336.82		584.13
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	49,518.68	121,336.82		584.13
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	49,518.68	121,336.82		584.13
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	49,518.68	121,336.82		584.13



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	972,122.82	982,068.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	37,867.40	7,741.56
1190	Penalties and Interest on Taxes	3,315.16	4,250.21
1900	Other Revenue from Local Sources	1,248.99	176.52
3110	Direct State Aid	1,146,048.10	1,169,178.03
3111	Quality Educator	114,750.32	119,171.87
3112	At Risk Student	17,625.56	17,550.83
3113	Indian Education For All	8,976.00	9,041.04
3114	American Indian Achievement Gap	1,600.00	2,460.00
3115	State Spec Ed Allowable Cost Pymt to Districts	136,354.15	128,197.73
3116	Data For Achievement	6,600.00	8,660.00
3118	Natural Resource Development	8,166.93	13,125.89
3120	State Guaranteed Tax Base Aid	424,570.44	418,086.90
3302	State Payment in Lieu of Taxes - FWP	9,906.03	9,595.35
3444	State School Block Grant	234,838.07	234,838.07
3446	SB96 Block Grant Reimbursement	8,197.65	0.00
6100	Material Prior Period Revenue Adjustments	0.00	8,222.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,132,187.62	3,132,364.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	1,460,097.27	1,534,872.03
			2XX Personal Services - Employee Benefits	205,698.77	197,923.89
			3XX Purchased Professional and Technical Services	6,763.93	5,362.83
			4XX Purchased Property Services	12,322.50	9,343.72
			5XX Other Purchased Services	0.00	1,978.10
			6XX Supplies and Materials	37,836.35	60,176.22
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	23,512.50	30,788.88
			2XX Personal Services - Employee Benefits	76.72	7,533.35
			6XX Supplies and Materials	403.59	202.22
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services	443.65	835.38
		222X	Educational Media Services		
			1XX Personal Services - Salaries	64,989.00	33,057.96
			2XX Personal Services - Employee Benefits	7,664.74	7,521.91

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	4,358.05	3,841.74
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		61,746.61	63,135.86
		2XX Personal Services - Employee Benefits		5,202.69	5,162.58
		3XX Purchased Professional and Technical Services		3,045.86	2,194.26
		5XX Other Purchased Services		4,889.58	9,097.10
		6XX Supplies and Materials		41.74	812.35
		810 Dues and Fees		1,066.00	9,657.00
		8XX Other Expenditures		13,631.70	13,631.70
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		192,741.48	196,063.68
		2XX Personal Services - Employee Benefits		37,818.05	37,732.83
		3XX Purchased Professional and Technical Services		1,059.50	626.45
		5XX Other Purchased Services		2,988.10	2,718.29
		6XX Supplies and Materials		70.61	950.70
		810 Dues and Fees		850.00	850.00
		25XX Support Services - Business			
		1XX Personal Services - Salaries		39,153.94	61,388.34
		2XX Personal Services - Employee Benefits		5,117.77	6,469.78
		3XX Purchased Professional and Technical Services		11,700.00	15,300.00
		5XX Other Purchased Services		15,058.00	17,599.75
		6XX Supplies and Materials		1,274.98	3,060.04
		810 Dues and Fees		150.00	150.00
		8XX Other Expenditures		0.00	69.43
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		197,573.76	202,088.87
		2XX Personal Services - Employee Benefits		46,851.90	47,145.97
		3XX Purchased Professional and Technical Services		0.00	140.00
		4XX Purchased Property Services		146,551.04	136,917.95
		6XX Supplies and Materials		27,446.01	39,976.60
		27XX Student Transportation Services			
		5XX Other Purchased Services		0.00	195.00
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		254,145.91	182,645.51
		2XX Personal Services - Employee Benefits		38,064.01	31,697.34
		3XX Purchased Professional and Technical Services		505.04	0.00
		6XX Supplies and Materials		2,427.27	2,708.11
	21XX Support Services - Students				
		1XX Personal Services - Salaries		36,086.87	22,051.04
		2XX Personal Services - Employee Benefits		7,522.09	5,759.59
		3XX Purchased Professional and Technical Services		29,789.04	29,026.48



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			6XX Supplies and Materials	2,253.14	1,243.04	
	365 Indian Education for All - OTO & Ongoing					
		221X Improvement of Instruction Services				
			5XX Other Purchased Services	0.00	1,789.60	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,805.91	1,769.03	
			2XX Personal Services - Employee Benefits	66.70	60.47	
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	27,564.49	29,530.08	
			2XX Personal Services - Employee Benefits	7,570.91	7,512.46	
			6XX Supplies and Materials	5,663.54	11,011.91	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	2,187.42	2,491.72	
			2XX Personal Services - Employee Benefits	118.49	133.97	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	23,716.47	24,793.26	
			2XX Personal Services - Employee Benefits	87.66	88.98	
			3XX Purchased Professional and Technical Services	1,375.00	1,200.00	
			6XX Supplies and Materials	199.80	39.04	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	8,645.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,089,991.15</u>	<u>3,122,124.39</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					334,199.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,132,364.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,122,124.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					344,439.25	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	122,666.30	97,962.07
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,233.72	897.22
	1190 Penalties and Interest on Taxes	414.82	498.23
	1420 Trans Fees from Other Schl Dists Within State	63,887.29	62,242.60
	2220 County On-Schedule Trans Reimb	66,595.50	66,595.50
	3210 State On-Schedule Trans Reimb	66,595.50	69,835.22
	3302 State Payment in Lieu of Taxes - FWP	1,148.24	1,160.59
	3444 State School Block Grant	7,751.66	7,751.66
	3446 SB96 Block Grant Reimbursement	950.21	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		331,243.24	306,943.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	145,743.49	158,252.95
			2XX Personal Services - Employee Benefits	53,098.93	53,728.53
			3XX Purchased Professional and Technical Services	1,410.03	2,226.38
			4XX Purchased Property Services	51,338.07	102,811.82
			5XX Other Purchased Services	9,977.38	10,805.61
			6XX Supplies and Materials	43,271.99	28,687.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				304,839.89	356,512.40

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	121,897.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	306,943.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	356,512.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	72,327.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	133,133.24	128,497.10
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	687.75	962.01
	1190 Penalties and Interest on Taxes	330.51	549.11
	3302 State Payment in Lieu of Taxes - FWP	1,255.26	1,277.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		135,406.76	131,285.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	204,100.00
145	School Safety				
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	90,847.00	115,204.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				90,847.00	319,304.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	484,788.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	131,285.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	319,304.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	296,769.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	69,733.05	66,601.25
	1900 Other Revenue from Local Sources	220.90	0.00
	3220 State Food Services Match	0.00	805.06
	4550 Federal Child Nutrition	133,666.20	169,429.58
	4552 Fresh Fruit And Vegetable	19,966.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		223,586.22	236,835.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			6XX Supplies and Materials	19,966.07	20,975.65
			8XX Other Expenditures	0.00	278.15
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	108,925.94	113,474.00
			2XX Personal Services - Employee Benefits	16,482.63	28,503.75
			6XX Supplies and Materials	86,175.51	85,646.38
			8XX Other Expenditures	16,451.91	10,372.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				248,002.06	259,250.70

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	52,574.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	236,835.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	259,250.70	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,159.76	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.18	0.02
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	7.74	0.00
	1190 Penalties and Interest on Taxes	0.18	0.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8.10	0.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						5,246.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,246.96 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	566,245.02	507,781.40
	6100 Material Prior Period Revenue Adjustments	0.00	0.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		566,245.02	507,781.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	291,784.85	320,955.65	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	3,862.70	5,074.80	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	5,329.56	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	10,660.46	0.00	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	10,138.05	10,343.70	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	30,766.23	30,837.53	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	5,734.79	9,855.41	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	32,088.35	34,500.44	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	20,669.24	23,538.41	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	71,360.88	31,642.11	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	7,336.24	8,157.04	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	215.77	306.87	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,988.76	4,515.16	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	261.16	340.03	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,283.87	3,269.97	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	15,630.04	16,099.30	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>507,781.39</u>	<u>504,765.98</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					176,218.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					507,781.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					504,765.98	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					179,234.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
157	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	49,182.00
190	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	297,693.44
195	Medicaid	
	3355 Medicaid - Miscellaneous	12,066.78
276	Resource Transfers Dist/Coops	
	5710 Special Education Resources Transferred from Other School Districts or Cooperatives	26,826.91
325	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	137,192.00
501	Services for Significant Needs Students	
	3610 Services for Significant Needs Students	3,375.00
786	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	114,302.00
805	IDEA Preschool (Trans from Coop)	
	1900 Other Revenue from Local Sources	250.00
	5700 Resources Transferred from Other School Districts or Cooperatives	7,779.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		648,667.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
156	Title II, Part A, Teacher/Principal Train/Recruit			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	1XXX Instruction			
		1XX Personal Services - Salaries		7,718.00
	221X Improvement of Instruction Services			
		5XX Other Purchased Services		324.75
		156 Subtotal		8,042.75
157	Title II, Part A, Teacher/Principal Train/Recruit			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	1XXX Instruction			
		1XX Personal Services - Salaries		42,169.36
		2XX Personal Services - Employee Benefits		7,012.64
		157 Subtotal		49,182.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
190	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services		288,356.03
		190 Subtotal			288,356.03
276	Resource Transfers Dist/Coops				
	280	Special Education - Local and State			
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services		19.25
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries		13,716.48
		2XX	Personal Services - Employee Benefits		1,411.84
		3XX	Purchased Professional and Technical Services		15,140.29
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries		1,530.00
		2XX	Personal Services - Employee Benefits		247.82
		276 Subtotal			32,065.68
325	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		116,124.13
		2XX	Personal Services - Employee Benefits		19,295.11
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits		1,772.76
		325 Subtotal			137,192.00
501	Services for Significant Needs Students				
	361	Services for Significant Needs Students			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		3,375.00
		501 Subtotal			3,375.00
786	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		96,587.28
		2XX	Personal Services - Employee Benefits		13,143.73
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries		3,910.24
		2XX	Personal Services - Employee Benefits		660.75
		786 Subtotal			114,302.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
805	IDEA Preschool (Trans from Coop)				
	280	Special Education - Local and State			
		1XXX	Instruction		
			6XX Supplies and Materials		238.69
	457	IDEA Preschool			
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,168.45
			2XX Personal Services - Employee Benefits		610.55
			805 Subtotal		8,017.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					640,533.15

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	80,396.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	648,667.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	640,533.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	88,530.64	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
156 Title II, Part A, Teacher/Principal Train/Recruit	0.00	8,042.75	-8,042.75
157 Title II, Part A, Teacher/Principal Train/Recruit	49,182.00	49,182.00	0.00
190 Medicaid	297,693.44	288,356.03	9,337.41
195 Medicaid	12,066.78	0.00	12,066.78
276 Resource Transfers Dist/Coops	26,826.91	32,065.68	-5,238.77
325 Title I, Part A, Improving Basic Programs	137,192.00	137,192.00	0.00
501 Services for Significant Needs Students	3,375.00	3,375.00	0.00
786 IDEA Part B (Trans from Coop)	114,302.00	114,302.00	0.00
805 IDEA Preschool (Trans from Coop)	8,029.00	8,017.69	11.31
Total	648,667.13	640,533.15	8,133.98



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	8,645.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>8,645.00</u>	<u>0.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		0.00	8,644.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>8,644.94</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	8,741.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,644.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	97.05	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	98,412.86	97,873.07
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	447.59	635.56
	1190 Penalties and Interest on Taxes	201.35	356.44
	3281 State Technology Aid	2,792.99	2,742.44
	3302 State Payment in Lieu of Taxes - FWP	486.18	976.39
	3445 State Combined Fund School Block Grant	15,569.09	0.00
	3447 SB96 Combined Block Grant Reimbursement	1,892.87	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>119,802.93</u>	<u>102,583.90</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	4,484.74
			4XX Purchased Property Services	4,964.52	5,889.60
			5XX Other Purchased Services	1,300.00	5,533.60
			6XX Supplies and Materials	85,814.44	36,965.45
		222X Educational Media Services			
			6XX Supplies and Materials	0.00	2,639.00
		23XX Support Services - General Administration			
			6XX Supplies and Materials	0.00	1,954.00
		258X Admin. Tech. - Technology Coordinator			
			1XX Personal Services - Salaries	5,273.46	0.00
			2XX Personal Services - Employee Benefits	53.31	0.00
			3XX Purchased Professional and Technical Services	303.30	0.00
		25XX Support Services - Business			
			6XX Supplies and Materials	0.00	4,969.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	18,000.00	18,583.43
			2XX Personal Services - Employee Benefits	59.52	66.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>115,768.55</u>	<u>81,084.91</u>



Trustees' Financial Summary

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**** Recalculated ****

39 Powell County

0712 Deer Lodge Elem

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	22,131.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	102,583.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	81,084.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	43,630.10	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	0.00
	1925 Innovative Education Payment	0.00	10.02
	3445 State Combined Fund School Block Grant	0.00	31,139.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>31,149.11</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						72,991.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,149.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						104,140.32 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	4,777.07	71,204.25
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	395.93	454.59
	1190 Penalties and Interest on Taxes	147.72	131.55
	3302 State Payment in Lieu of Taxes - FWP	545.91	0.00
	3445 State Combined Fund School Block Grant	15,570.00	0.00
145	School Safety		
	5301 School Safety and Security Transfer	90,847.00	115,204.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>112,283.63</u>	<u>186,994.39</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	70,213.67	75,822.00
			6XX Supplies and Materials	8,158.21	646.45
			7XX Property and Equipment Acquisition	0.00	29,941.00
145	School Safety				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	115,204.00
			7XX Property and Equipment Acquisition	90,847.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>169,218.88</u>	<u>221,613.45</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	32,042.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	186,994.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	221,613.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-2,576.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	15,363.27	17,106.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15,363.27</u>	<u>17,106.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	16,221.37	20,112.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>16,221.37</u>	<u>20,112.56</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	24,856.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,106.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,112.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,850.37	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	239,553.42	153,640.60
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	67,635.12	54,504.52
XX	457 1XXX 112	Certified Teacher Staff Salaries	3,608.29	2,125.81
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,590,767.03	1,593,191.79
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	9,925.08	14,176.17
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	117,375.20	111,256.30
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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39 Powell County

0712 Deer Lodge Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	65,016.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	65,016.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	21,672.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	93,623.04
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	275,131.11
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

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39 Powell County

0712 Deer Lodge Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	182,645.51	0.00	0.00	0.00	0.00
280	1XXX	2XX	31,697.34	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,708.11	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	22,051.04	0.00	0.00	0.00	0.00
280	21XX	2XX	5,759.59	0.00	0.00	0.00	0.00
280	21XX	3XX	29,026.48	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	1,243.04	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			275,131.11	0.00	0.00	0.00	0.00

275,131.11

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	263,749.00	0.00	0.00	0.00	263,749.00
Land Improvements	106,543.00	0.00	68,693.00	0.00	175,236.00
Buildings	6,904,467.00	0.00	97,559.00	0.00	7,002,026.00
Machinery and Equipment	953,867.00	0.00	0.00	0.00	953,867.00
Totals at Historical Cost	8,228,626.00	0.00	166,252.00	0.00	8,394,878.00
Depreciation					
Improvement Accum	264,442.00	0.00	10,535.00	0.00	274,977.00
Building Accum	5,385,428.00	0.00	117,356.00	0.00	5,502,784.00
Machinery and Equipment Accum	631,542.00	0.00	74,766.00	0.00	706,308.00
Total Accumulated Depreciation	6,281,412.00	0.00	202,657.00	0.00	6,484,069.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,947,214.00	0.00	-36,405.00	0.00	1,910,809.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	101,486.00	0.00	0.00
Support Services Staff (22XX)	5,672.00	0.00	0.00
Operations and Maintenance (26XX)	20,082.00	0.00	0.00
Transportation (27XX)	70,179.00	0.00	0.00
Food Service (31XX)	846.00	0.00	0.00
Extracurricular (34XX, 35XX)	4,392.00	0.00	0.00
 Total Depreciation for FY2016	 202,657.00	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	485,861.90	0.00	0.00	0.00	485,861.90	0.00	0.00
Loans Payable	140,944.65	0.00	34,712.28	0.00	106,232.37	0.00	106,232.37
Total Governmental Activity							
Non-bond Long-Term Liabilities	626,806.55	0.00	34,712.28	0.00	592,094.27	0.00	106,232.37

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	145,474.77	435,930.44	0.00	581,405.21
Net Pension - TRS	294,383.00	2,569,000.00	0.00	2,863,383.00